QUBAHAN ACADEMIC JOURNAL
VOL. 6, NO. 2, June 2026
https://doi.org/10.48161/qaj.v6n2a2316

From Technology Acceptance to Support Strong Institution (SDGs 16): Explaining Tax E-Filing Adoption Through an Extended UTAUT2 Model

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ABSTRACT: Digital tax administration has become a key instrument for enhancing transparency, accountability, and institutional effectiveness, directly supporting Sustainable Development Goal (SDG) 16 on Peace, Justice, and Strong Institutions. This study investigates individual taxpayers' acceptance and continued use of tax e-filing in Indonesia, where adoption remains inconsistent despite mandatory implementation. Drawing on the Unified Theory of Acceptance and Use of Technology 2 (UTAUT2), this study develops an extended model by incorporating system quality, information quality, and perceived risk from the Information Systems Success Model. A quantitative explanatory design was employed, using data from 262 individual taxpayers in Indonesia. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings reveal that performance expectancy, effort expectancy, social influence, facilitating conditions, and system quality significantly influence behavioral intention, which in turn strongly predicts actual system use. In contrast, perceived risk demonstrates a negative effect on behavioral intention, while information quality shows a positive but comparatively weaker influence. The results highlight that successful tax e-filing adoption is not only a technological issue but also an institutional and behavioral phenomenon. The study contributes to SDG 16 by demonstrating how effective digital tax systems enhance institutional trust, compliance behavior, and governance capacity. It further provides practical implications for policymakers to improve system quality, strengthen digital trust, and reduce perceived risk to promote sustainable e-government adoption.

Keywords: Tax e-filing adoption, UTAUT2 model, E-government, SDGs, System quality and information quality, Perceived risk.

I. INTRODUCTION

The digital transformation of public administration has become a strategic priority for governments worldwide, particularly in enhancing the effectiveness, transparency, and accountability of public institutions [1]. E-government initiatives enable states to deliver public services more efficiently while

strengthening governance structures, which align directly with the objectives of SDG 16. Tax administration is a critical domain within e-government reforms due to its direct impact on public revenue, compliance behavior, and institutional legitimacy [2]. Sustainable Development Goal (SDG) 16 emphasizes the promotion of peace, justice, and strong institutions. It is widely regarded as a key foundation for achieving all other SDGs, as it highlights the importance of effective, accountable, and inclusive institutions. Within the framework of digital tax administration, SDG 16 plays a vital role in several important ways [3], including digital technologies such as blockchain and artificial intelligence are increasingly utilized to strengthen transparency and accountability within tax systems. These tools facilitate process optimization, minimize bureaucratic inefficiencies, and foster greater public trust in governmental institutions [4].

In Indonesia, the Directorate General of Taxes has implemented tax e-filing as part of a comprehensive digital taxation reform agenda. Tax e-filing enables individual taxpayers to submit annual tax returns electronically, reducing compliance costs and administrative burdens [5]. The importance of this system increased significantly during the COVID-19 pandemic, when physical interactions with tax offices were restricted, and digital services became essential for maintaining administrative continuity [6]. Despite its mandatory nature, empirical evidence suggests that taxpayers' acceptance and sustained use of tax e-filing remain heterogeneous [7, 8]. These variations indicate that regulatory enforcement alone is insufficient to ensure successful adoption. Instead, behavioral, technological, and institutional factors must be examined holistically [6]. Previous studies applying Unified Theory of Acceptance and Use of Technology (UTAUT) and UTAUT2 in e-government contexts have reported mixed findings, particularly in developing countries [5]. Furthermore, system quality, information quality, and perceived risk are often underexplored despite their relevance in systems that handle sensitive financial data [9]. This study addresses these gaps by proposing and empirically testing an extended UTAUT2 model in the Indonesian tax e-filing context.

II. LITERATURE REVIEW AND THEORETICAL FRAMEWORK

UTAUT2 provides a comprehensive framework for explaining individual technology adoption through constructs such as performance expectancy, effort expectancy, social influence, facilitating conditions, and hedonic motivation [10-13]. The model has been widely applied in e-government research due to its strong explanatory power [6, 11]. However, tax e-filing is a complex, mandatory information system that involves legal obligations and the handling of sensitive personal data. The Information System Success Model emphasizes that system quality and information quality are critical determinants of user satisfaction and system use [9, 12]. Reliable systems, responsive interfaces, and accurate information enhance perceived usefulness and trust, which are essential for institutional strengthening [11, 13].

Perceived risk has also been identified as a key barrier to e-government adoption, particularly regarding privacy and data security concerns [14]. The relationship between digital tax systems and institutional trust is multifaceted, encompassing factors that shape how digitalization affects trust in public institutions' trustworthiness. The Role of Digital Tax Systems in Enhancing Institutional Trust is to Increased Transparency and Efficiency. Digital tax systems enhance transparency and efficiency in tax administration, thereby bolstering institutional trust. For instance, countries with advanced digital governance systems and robust IT audit frameworks tend to show higher tax revenues and lower corruption levels, indicating that digital transformation strengthens fiscal integrity by automating compliance and reducing human contact 1. This reduction in opportunities for bribery and fraud detection enhances trust in public finance [15].

Prior studies have highlighted the importance of institutional trust, governance quality, and digital readiness in shaping technology adoption and compliance behavior in Southeast Asian contexts [16-19]. Integrating these theoretical perspectives provides a robust framework for understanding tax e-filing adoption and its contribution to SDG 16. SDG 16 focuses on promoting peace, justice, and strong institutions. It is considered fundamental for the success of all other SDGs due to its emphasis on effective, accountable, and inclusive institutions. In the context of digital tax administration, SDG 16 plays a crucial role in several ways, including enhancing transparency and accountability and fighting corruption and Bribery, Improving Efficiency and Effectiveness, Supporting Legal and Policy Innovations, and Promoting Inclusive Institutions.

The UTAUT in Figure 1 has continued to evolve through subsequent extensions, such as UTAUT 2 (Figure 2), with the aim of giving greater consideration to user-specific contexts and further refining the theoretical framework. Compared with more general theories, recent scholarly developments have emphasized the importance of context-specific approaches that identify relevant predictors and underlying mechanisms. Such approaches are considered essential for providing a richer understanding of the focal phenomenon and for enabling the meaningful advancement and extension of existing theoretical frameworks.

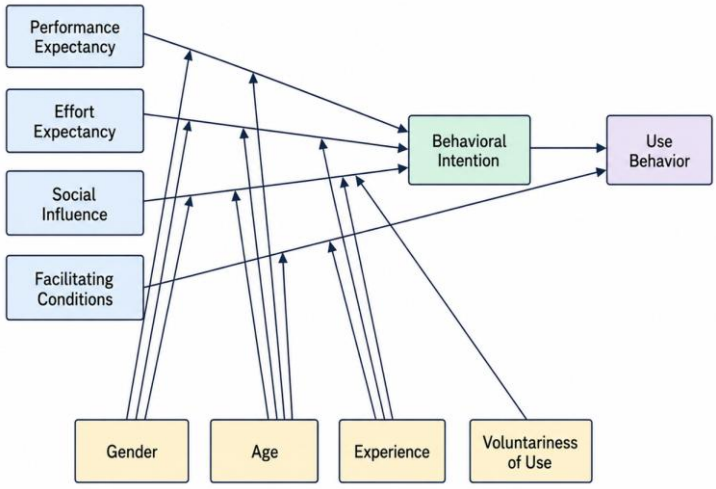

FIGURE 1. UTAUT 1 model.

Extensions of the UTAUT framework are frequently undertaken based on the specific objectives and context of a given study. The UTAUT model continues to expand to identify additional determinants of information system acceptance. As research contexts and the problems addressed in each study vary, the development and refinement of the UTAUT model have likewise progressed accordingly.

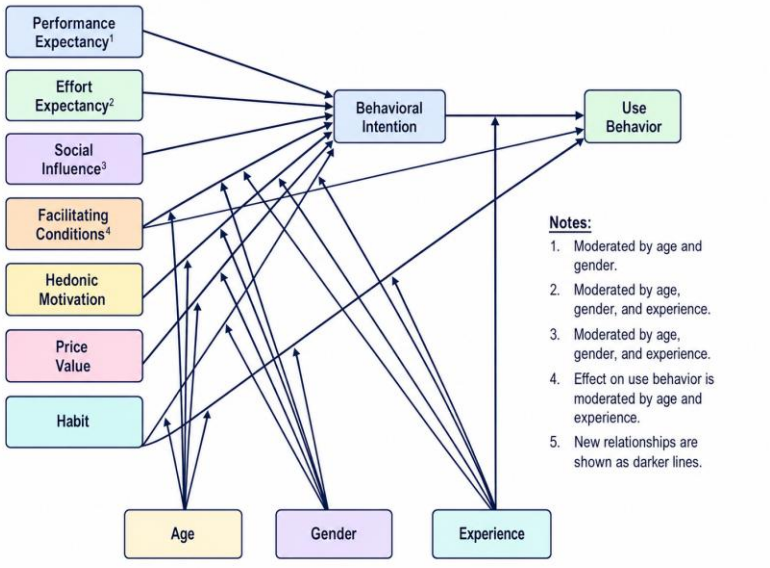

FIGURE 2. UTAUT 2 model.

III. RESEARCH MODEL AND HYPOTHESES

Based on the integrated theoretical framework, this study proposes an extended UTAUT2 research model incorporating system quality, information quality, and perceived risk [8, 14]. The hypotheses are formulated as follows:

- H1: Performance Expectancy positively influences Behavioral Intention [6, 8, 16].
- H2: Effort Expectancy positively influences Behavioral Intention [8, 11, 16].
- H3: Social Influence positively influences Behavioral Intention [8, 18].
- H4: Facilitating Conditions positively influence Behavioral Intention [8, 16].
- H5: Facilitating Conditions positively influence Use Behavior [8, 11].
- H6: Hedonic Motivation positively influences Behavioral Intention [8].
- H7: System Quality positively influences Behavioral Intention [9].
- H8: Information Quality positively influences Behavioral Intention [9].
- H9: Perceived Risk negatively influences Behavioral Intention [7].
- H10: Behavioral Intention positively influences Use Behavior [8, 18].

IV. METHODOLOGY

This study employed a quantitative explanatory research design grounded in the positivist paradigm [8]. The population consisted of individual taxpayers in Indonesia who possess a Taxpayer Identification Number and have experience using tax e-filing. Due to confidentiality constraints, purposive sampling was applied [5]. Data were collected via an online questionnaire from December 2021 to July 2022, yielding 262 valid responses.

This study extends the Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) model by expanding the relationships among its core constructs and incorporating additional variables, namely System Quality, Information Quality, and Perceived Risk. These extensions are introduced to better capture the contextual conditions of individual taxpayers in Indonesia. Specifically, the characteristics of respondent's individual taxpayers differ substantially from those in other countries, particularly developed economies that generally possess higher levels of educational attainment and more advanced technological infrastructure than Indonesia. Consequently, the inclusion of these variables is intended to provide a more contextually appropriate analytical framework for examining technology adoption behavior within the Indonesian tax environment.

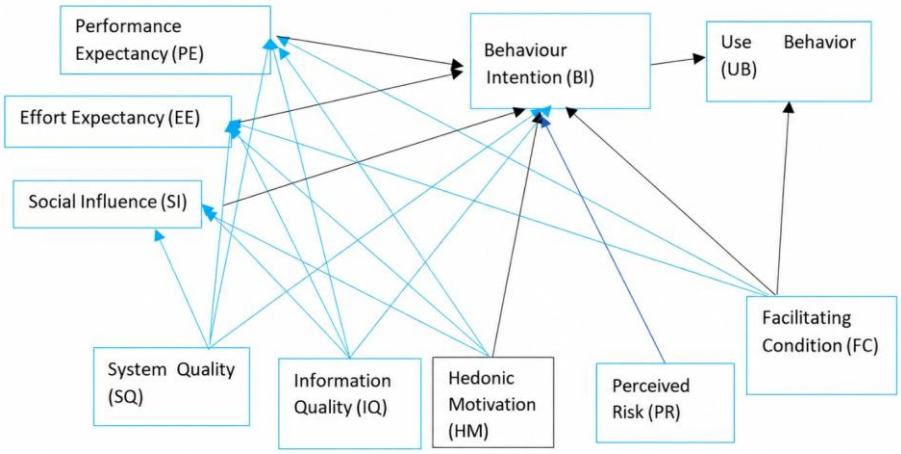

FIGURE 3. Research model of tax E-Filing adoption supporting SDG 16.

Previous studies have yielded varied findings regarding the factors influencing individuals' intention to use information technology applications. The literature indicates that extensions of the Unified Theory of

Acceptance and Use of Technology model are frequently undertaken depending on the specific objectives and contextual background of the research. Such extensions are continually developed to identify the determinants that influence the acceptance and adoption of information systems. Given the diverse research contexts and the range of problems addressed across studies, the UTAUT framework has continued to evolve and expand over time (Figures 1 and 2). The distinction between this study and previous research and the primary novelty of this study lies in the development and extension of the relationships among variables within the Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) framework. In addition, this research makes a novel contribution by incorporating variables derived from the Information Systems Success Model and including Perceived Risk as an additional construct within the proposed research model (Figure 3).

All constructs were measured using validated multi-item indicators adapted from prior studies [6, 8, 9, 14]. Data analysis was conducted using PLS-SEM with SmartPLS. The measurement model was evaluated through convergent validity, discriminant validity, and reliability tests, followed by structural model assessment using bootstrapping with 5,000 resamples [11, 18].

This research was conducted in accordance with ethical research standards to protect participants' rights and privacy. Due to confidentiality agreements and privacy considerations, the identities of the respondents and their affiliated institutions cannot be disclosed in this publication. The data were collected anonymously, and no personally identifiable information was recorded during the research process. Participation in this study was entirely voluntary. Before completing the questionnaire, respondents were informed of the research's purpose and how the data would be used. Participants were assured that their responses would be treated confidentially and reported only in an aggregated form for academic analysis. All collected data were securely stored and used solely for research purposes.

V. RESULTS

These results show that the respondents were geographically distributed across Indonesia's major regions and exhibited a relatively balanced gender composition. Most respondents possessed a high level of education and extensive work experience, indicating sufficient familiarity with technology-based systems, including tax e-filing.

FIGURE 4. Respondent result classification.

The empirical results are presented in two stages: measurement model evaluation and structural model assessment, in line with best practices for SEM reporting [11].

1. MEASUREMENT MODEL EVALUATION

The table presents the measurement model evaluation results used to assess the reliability and validity of the constructs in the study. As shown in Table 1, Indicator loadings indicate how well each observed variable represents its corresponding latent construct; values above the recommended threshold indicate strong indicator reliability. Composite Reliability and Cronbach's Alpha are used to evaluate internal consistency; values exceeding the acceptable level indicate reliable constructs. Average Variance Extracted (AVE) is used to assess convergent validity, indicating the extent to which a construct accounts for the variance among its indicators. Overall, the results confirm that the measurement model meets the required reliability and validity criteria, allowing further analysis of the structural model.

Table 1. Measurement model results.

	Cronbach's Alpha	rho_A	Composite Reliability	AVE
BI	0.925	0.929	0.952	0.870
EE	0.964	0.965	0.973	0.902
FC	0.795	0.821	0.880	0.711
HM	0.967	0.968	0.979	0.939
IQ	0.958	0.960	0.969	0.888
ISQ	0.916	0.920	0.941	0.799
PE	0.903	0.915	0.933	0.777
PR	0.948	0.951	0.975	0.951
SI	0.884	0.887	0.929	0.813
UB	0.939	0.939	0.970	0.942

Table 2 demonstrates that all constructs meet the Fornell–Larcker criterion, as the square roots of the AVE values exceed the inter-construct correlations, confirming adequate discriminant validity and ensuring that each latent construct is conceptually and empirically distinct. The results indicate satisfactory convergent and discriminant validity across all constructs [9, 11].

Table 2. Discriminant Validity (Fornell–Larcker Criterion).

0.933										
0.754	0.950									
0.700	0.753	0.843								
0.808	0.811	0.745	0.969							
0.808	0.877	0.713	0.866	0.942						
0.833	0.874	0.761	0.883	0.899	0.894					
0.893	0.793	0.673	0.822	0.832	0.835	0.881				
0.847	0.827	0.735	0.930	0.900	0.911	0.870	0.975			
0.775	0.662	0.429	0.710	0.703	0.691	0.800	0.718	0.901		
0.883	0.714	0.677	0.777	0.781	0.812	0.868	0.820	0.722	0.971	0.971

2. STRUCTURAL MODEL EVALUATION

The table presents the results of hypothesis testing obtained from the structural model analysis using SmartPLS. As shown in Table 3, each hypothesis is evaluated based on the standardized path coefficient, t-statistic, and p-value to determine the significance of the proposed relationships. The results indicate that several core UTAUT2 constructs, including performance expectancy, effort expectancy, social influence, facilitating conditions, and system quality, have significant effects on behavioral intention. Behavioral intention also exerts a strong, significant influence on actual use behavior. Conversely, some hypotheses are not supported, suggesting that certain factors do not directly affect taxpayers' intention to use the system. Overall, the findings confirm the robustness of the proposed research model.

Table 3. Structural model path coefficients and hypothesis testing.

Hypothesis	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
BI -> UB	0.803	0.803	0.034	23.292	0.000*
EE -> BI	-0.158	-0.157	0.071	2.213	0.027*
FC -> BI	0.200	0.207	0.054	3.685	0.000*
FC -> EE	0.184	0.187	0.047	3.935	0.000*
FC -> PE	0.019	0.019	0.035	0.542	0.588
FC -> UB	0.114	0.112	0.037	3.102	0.002*
HM -> BI	-0.073	-0.076	0.069	1.053	0.293
HM -> EE	-0.030	-0.014	0.087	0.351	0.726
HM -> PE	0.278	0.272	0.061	4.583	0.000*
HM -> SI	0.356	0.353	0.099	3.589	0.000*
IQ -> BI	0.036	0.042	0.077	0.470	0.639
IQ -> EE	0.462	0.448	0.135	3.434	0.001*
IQ -> PE	0.317	0.316	0.065	4.906	0.000*
IQ -> SI	0.292	0.295	0.090	3.233	0.001*
PE -> BI	0.460	0.462	0.062	7.377	0.000*
PR -> BI	0.126	0.124	0.105	1.206	0.228
SI -> BI	0.228	0.230	0.051	4.451	0.000*
SQ -> BI	0.193	0.182	0.096	2.004	0.046*
SQ -> EE	0.345	0.340	0.127	2.722	0.007*
SQ -> PE	0.289	0.294	0.070	4.151	0.000*
SQ -> SI	0.114	0.110	0.114	0.999	0.318

As presented in Figure 5, the SmartPLS structural model indicates strong explanatory power, with R^2 values of 0.847 for Behavioral Intention and 0.787 for Use Behavior, thereby confirming the robustness and predictive relevance of the proposed extended UTAUT2 model.

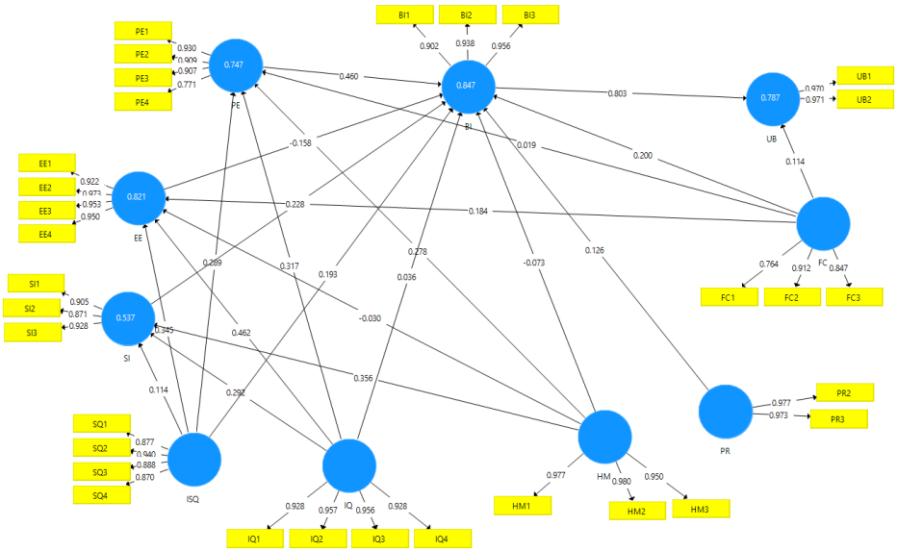

FIGURE 5. Structural model results from SmartPLS.

VI. DISCUSSION

Based on the empirical test results, several conclusions were drawn regarding the acceptance of the e-filing tax application, which constitute a novelty in this study. Eight new relationships were empirically proven to have a positive and significant influence and constitute a theoretical contribution to this study. Specifically, Facilitating Conditions positively affect Effort Expectancy. This study provides empirical evidence that supports facilities for taxpayers, such as infrastructure, internet networks, and available assistance when individual taxpayers need them when using the e-filing tax application, have a positive and significant influence on effort expectancy, or the level of effort expended by individual taxpayers in using the e-filing tax application.

This study provides evidence supporting the influence of Hedonic Motivation on the e-filing tax system, namely a fun and engaging system that has been shown to influence taxpayers' Performance Expectancy and Social Influence. Meanwhile, Information Quality, assessed by the reliability of the e-filing tax system, informativeness, and ease of understanding, provides evidence supporting a positive influence on Performance Expectancy, Effort Expectancy, and Social Influence. Meanwhile, System Quality also provides evidence of a positive, significant influence on Performance Expectancy and Effort Expectancy.

This study supports the positive and significant influence of the variables in the UTAUT2 model, namely Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions, which are shown to have a significant effect on Behavioral Intention. This study also supports the positive and significant influence of Behavioral Intention on Usage Behavior. However, this study does not provide evidence of a significant influence of Perceived Risk and Information Quality on Behavioral Intention among individual taxpayers in Indonesia. This study also does not support the positive and significant influence of Hedonic Motivation on Behavioral Intention among individual taxpayers in Indonesia.

The findings reinforce the central role of performance expectancy and system quality in shaping taxpayers' behavioral intention, consistent with prior UTAUT2-based studies [6, 8]. Reliable digital tax systems enhance transparency, predictability, and trust, which are core elements of strong institutions under SDG 16 [20]. The indirect effects of system quality and information quality suggest that institutional capacity and information governance play foundational roles in shaping taxpayer perceptions [9]. Research conducted by INTI International University scholars emphasizes that governance quality and digital trust are critical drivers of compliance behavior and public sector effectiveness in Southeast Asia [17]. These findings highlight the importance of aligning digital tax reforms with broader institutional strengthening objectives.

The applicability of this extended model may vary across different national contexts. In countries with more advanced digital infrastructure and higher levels of technological maturity, the influence of system-related factors, such as System Quality and Information Quality, derived from the Information Systems Success Model, may be less pronounced, as users generally assume that government digital platforms operate reliably. In such contexts, constructs within the Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) framework, such as performance expectancy, habit, or facilitating conditions, may play a more significant role in influencing behavioral intention. Conversely, in developing countries where digital infrastructure and technological readiness remain uneven, system reliability, information accuracy, and perceived security risks are likely to exert stronger effects on technology adoption. In addition, differences in digital literacy, institutional trust, and regulatory environments may also shape taxpayers' acceptance of electronic tax systems. Therefore, although the extended model provides a comprehensive framework for explaining technology adoption in the Indonesian context, its application in other countries may require contextual adjustments to account for variations in socio-economic conditions, governance structures, and levels of technological development.

VII. CONCLUSION

This study provides a comprehensive examination of tax e-filing adoption in Indonesia and its contribution to SDG 16. By extending UTAUT2 with system quality, information quality, and perceived risk, the research advances technology acceptance theory and offers policy-relevant insights. Practically, tax

authorities should prioritize investments in system reliability, user support, and information clarity to strengthen institutional trust and governance capacity. These efforts can enhance voluntary compliance and support sustainable public administration reforms. Future research may build upon this study by incorporating longitudinal designs or cross-country comparisons, particularly within ASEAN contexts.

To enhance the effectiveness of digital tax systems and build institutional trust, tax authorities can implement a range of practical recommendations. Tax authorities can significantly improve the effectiveness of digital tax systems, enhance institutional trust, and foster a more compliant and engaged taxpayer base. A focus on user experience, public education, community engagement, and robust security measures will create a more inclusive and efficient tax administration system. These recommendations focus on interface improvements, public information campaigns, and broader strategies to engage with taxpayers effectively. This provides a structured approach for tax authorities to enhance digital tax systems while aligning with the principles of SDG-16. By focusing on system quality improvements, user support, and risk mitigation, tax authorities can create a more inclusive, transparent, and accountable tax administration. The successful execution of this roadmap will not only improve taxpayer engagement and compliance but also contribute to the broader goals of fostering peaceful and inclusive societies and strengthening institutional effectiveness.

This research has theoretical implications by demonstrating the influence of UTAUT2 and its extension on tax e-filing acceptance in Indonesia. This represents a novel theoretical contribution to UTAUT. This novelty can be described as follows 1) Facilitating Conditions have a positive effect on Effort Expectancy 2) Hedonic Motivation has a positive effect on Performance Expectancy 3) Hedonic Motivation has a positive effect on Social Influence 4 System Quality has a positive effect on Performance Expectancy 5) System Quality has a positive effect on Effort Expectancy 6) Information Quality has a positive effect on Performance Expectancy 7) Information Quality has a positive effect on Effort Expectancy 8) Information Quality has a positive effect on Social Influence.

This study utilized SmartPLS to analyze the relationships between variables. Although PLS-SEM is suitable for exploratory research and complex models with relatively small samples, it has certain limitations. For example, PLS-SEM primarily focuses on prediction rather than model fit, and it does not provide global goodness-of-fit measures comparable to those of covariance-based SEM. Consequently, the model's evaluation may be more limited in terms of overall validation.

Funding Statement

This research and APC was funded by INTI International University, Persiaran Perdana BBN, Putra Nilai, 71800 Nilai, Negeri Sembilan, Malaysia.

Author Contributions

Conceptualization, D.A. and P.B.; methodology, D.A.; software, D.A.; validation, D.A. and P.B.; formal analysis, D.A.; investigation, D.A. and P.B.; resources, D.A. and P.B.; data curation, D.A.; writing—original draft preparation, D.A. and P.B.; writing—review and editing, D.A. and P.B.; visualization, D.A. and H.K.; supervision, P.B. and H.A.; project administration, D.A., A.S.I., and G.V.; funding acquisition, P.B. All authors have read and agreed to the published version of the manuscript.

Conflicts of Interest

The authors declare that there is no conflict of interest.

Data Availability Statement

Provide details on where data supporting reported results can be found, including links to publicly archived datasets.

Acknowledgments

This research was supported and funded by INTI International University. The authors express their sincere gratitude to INTI International University for the financial assistance and institutional support

provided throughout this study. Additionally, we would like to extend our appreciation to all individuals and parties who contributed to the successful completion of this research.

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